

## HR 4438

American Research and Competitiveness Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 9, 2014

**Current Status:** Received in the Senate.

**Latest Action:** Received in the Senate. (May 12, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4438>

### Sponsor

**Name:** Rep. Brady, Kevin [R-TX-8]

**Party:** Republican • **State:** TX • **Chamber:** House

### Cosponsors (23 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Apr 9, 2014
Rep. Johnson, Sam [R-TX-3]	R · TX		Apr 9, 2014
Rep. Larson, John B. [D-CT-1]	D · CT		Apr 9, 2014
Rep. Matsui, Doris O. [D-CA-6]	D · CA		Apr 9, 2014
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Apr 9, 2014
Rep. Neal, Richard E. [D-MA-1]	D · MA		Apr 9, 2014
Rep. Paulsen, Erik [R-MN-3]	R · MN		Apr 9, 2014
Rep. Schock, Aaron [R-IL-18]	R · IL		Apr 9, 2014
Rep. Boustany, Charles W., Jr. [R-LA-3]	R · LA		Apr 28, 2014
Rep. Franks, Trent [R-AZ-8]	R · AZ		Apr 28, 2014
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Apr 28, 2014
Rep. Kelly, Mike [R-PA-3]	R · PA		Apr 28, 2014
Rep. Lujan, Ben Ray [D-NM-3]	D · NM		Apr 28, 2014
Rep. Marino, Tom [R-PA-10]	R · PA		Apr 28, 2014
Rep. Reed, Tom [R-NY-23]	R · NY		Apr 28, 2014
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Apr 28, 2014
Rep. Young, Todd [R-IN-9]	R · IN		Apr 28, 2014
Rep. Griffin, Tim [R-AR-2]	R · AR		Apr 29, 2014
Rep. Honda, Michael M. [D-CA-17]	D · CA		Apr 29, 2014
Rep. Kind, Ron [D-WI-3]	D · WI		Apr 29, 2014
Rep. Swalwell, Eric [D-CA-15]	D · CA		May 1, 2014
Rep. Coffman, Mike [R-CO-6]	R · CO		May 2, 2014
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		May 2, 2014

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	May 2, 2014

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
113 HR 1	Related bill	<b>Dec 12, 2014:</b> Sponsor introductory remarks on measure. (CR E1800-1801)
113 HR 4	Related bill	<b>Nov 13, 2014:</b> Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 597.
113 HR 5360	Related bill	<b>Sep 15, 2014:</b> Referred to the Subcommittee on Public Lands and Environmental Regulation.
113 HRES 576	Related bill	<b>May 8, 2014:</b> Motion to reconsider laid on the table Agreed to without objection.
113 HRES 569	Procedurally related	<b>May 7, 2014:</b> Motion to reconsider laid on the table Agreed to without objection.

## Summary (as of May 9, 2014)

American Research and Competitiveness Act of 2014 - Amends the Internal Revenue Code to establish a permanent research tax credit that allows for: (1) 20% of the qualified or basic research expenses that exceed 50% of the average qualified or basic research expenses for the 3 preceding taxable years, and (2) 20% of amounts paid to an energy research consortium for energy research. Reduces such credit rate to 10% if a taxpayer has no qualified research expenses in any one of the 3 preceding taxable years.

Prohibits the entry of the budgetary effects of this Act on any PAYGO scorecard.

## Actions Timeline

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- **May 12, 2014:** Received in the Senate.
- **May 9, 2014:** Considered as unfinished business. (consideration: CR H4021-4023)
- **May 9, 2014:** Mrs. Kirkpatrick moved to recommit with instructions to the Committee on Ways and Means. (consideration: CR H4021-4022; text: CR H4021)
- **May 9, 2014:** DEBATE - The House proceeded with 10 minutes of debate on the Kirkpatrick motion to recommit with instructions. The instructions contained in the motion seek to ensure that businesses can only claim the Research and Development credit for expenses attributable to wages if they: (1) guarantee female employees receive equal pay for equal work; (2) give priority to hiring unemployed Americans, especially veterans; and (3) do not outsource American jobs. Additionally, the motion ensures that the underlying legislation cannot take effect if it increases the deficit.
- **May 9, 2014:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H4022)
- **May 9, 2014:** On motion to recommit with instructions Failed by the Yeas and Nays: 191 - 209 (Roll no. 210).
- **May 9, 2014:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 274 - 131 (Roll no. 211).(text: CR 5/8/2014 H3980-3981)
- **May 9, 2014:** On passage Passed by the Yeas and Nays: 274 - 131 (Roll no. 211). (text: CR 5/8/2014 H3980-3981)
- **May 9, 2014:** Motion to reconsider laid on the table Agreed to without objection.
- **May 8, 2014:** Considered under the provisions of rule H. Res. 569. (consideration: CR H3980-3985; text of measure as reported in House: CR H3980-3981)
- **May 8, 2014:** Rule provides for consideration of H.R. 4438 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted.
- **May 8, 2014:** DEBATE - The House proceeded with one hour of debate on H.R. 4438.
- **May 8, 2014:** Considered as unfinished business. (consideration: CR H3985-3988)
- **May 8, 2014:** DEBATE - The House resumed with the remaining 28 and 3/4 minutes of debate.
- **May 8, 2014:** The previous question was ordered pursuant to the rule. (consideration: CR H3988)
- **May 8, 2014:** POSTPONED PROCEEDINGS - The Chair announced that pursuant to clause 1(c) of rule 19, further proceedings on H.R. 4438 would be postponed.
- **May 7, 2014:** Rule H. Res. 569 passed House.
- **May 6, 2014:** Rules Committee Resolution H. Res. 569 Reported to House. Rule provides for consideration of H.R. 4438 with 1 hour and 30 minutes of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted.
- **May 2, 2014:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 113-431.
- **May 2, 2014:** Placed on the Union Calendar, Calendar No. 319.
- **Apr 29, 2014:** Committee Consideration and Mark-up Session Held.
- **Apr 29, 2014:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 22 - 12.
- **Apr 9, 2014:** Introduced in House
- **Apr 9, 2014:** Referred to the House Committee on Ways and Means.